

**REMARKS**

In the March 9, 2005 Office Action, the Examiner noted that claims 1-15 were pending in the application; allowed claims 5-15; and rejected claims 1-4 under 35 USC § 101 as directed to non-statutory subject matter. Claim 1 has been amended as suggested by the Examiner to recite "a computer preparing a program for die machining ..." to overcome the § 101 rejection. As a result, it is submitted that claims 1-4, in addition to claims 5-15 are in condition for allowance. Entry of the Amendment, reconsideration of the claims and an early Notice of Allowance are earnestly solicited.

Finally, if there are any formal matters remaining after this response, the Examiner is requested to telephone the undersigned to attend to these matters.

If there are any additional fees associated with filing of this Amendment, please charge the same to our Deposit Account No. 19-3935.

Respectfully submitted,

STAAS & HALSEY LLP

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By: Richard A. Gollhofer  
Richard A. Gollhofer  
Registration No. 31,106

1201 New York Ave, N.W., Suite 700  
Washington, D.C. 20005  
Telephone: (202) 434-1500  
Facsimile: (202) 434-1501